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**THE INFLUENCE OF PERFORMANCE MANAGEMENT
ELEMENTS ON NIGERIAN PUBLIC SECTOR
PERFORMANCE: PERFORMANCE AUDIT AS
MODERATOR**



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**DOCTOR OF PHILOSOPHY
UNIVERSITI UTARA MALAYSIA
July, 2018**

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NIGERIAN PUBLIC SECTOR PERFORMANCE: PERFORMANCE AUDIT AS
MODERATOR**



By
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**Thesis Submitted to
Tunku Puteri Intan Safinaz School of Accountancy,
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in Fulfillment of the Requirement for the Degree of Doctor of Philosophy**



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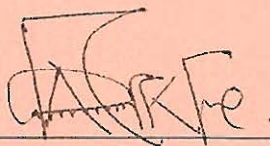
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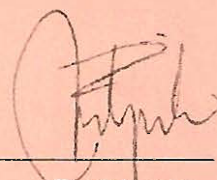
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ABSTRACT

The study examines the influence of the performance management elements on the organizational performance of the government ministries, departments and agencies (MDAs) in Nigeria, with the moderating effect of the performance audit. A questionnaire reflecting the study variables was designed for the conduct of the survey on the MDAs at the state governments' level in Nigeria. A total number of 551 questionnaires were distributed among the targeted respondents. Hence, 322 usable responses were successfully retrieved to test 11 direct and indirect hypotheses formulated to address the highlighted research problems. The study is underpinned by institutional theory and supported by agency theory. Linear regression and hierarchical regression analysis were employed to analyze the data. The findings of the study revealed that, all the performance management elements exhibited a significant positive relationship with the organizational performance. However, the result of the hierarchical regression reveals that, performance audit moderates the relationship between performance reporting and organizational performance. In addition, no moderation evidence was found on other performance management elements. Specifically, the study's major implication is that, the moderating strength of the performance audit has been tested on the relationship between performance management elements and organizational performance which is not common practice in the current literature. In addition, the study recommended that, in order to ensure efficient management of public resources, then, performance management system must be strengthened across government MDAs. Thus, the 3Es (efficiency, effectiveness and economy) would be firmly secured. Finally, the major limitation of the study is that, the data for the study were collected from the state governments MDAs only, thus, caution must be exercised in generalizing the findings on other tiers of governments in Nigeria. Hence, future studies should consider organizations at other levels.

Keywords: public sector, performance audit, organizational performance, Nigeria, performance management elements.

ABSTRAK

Kajian ini mengkaji pengaruh elemen pengurusan prestasi terhadap prestasi organisasi dalam kementerian, jabatan dan agensi kerajaan (MDA) di Nigeria dengan audit prestasi sebagai kesan penyederhanaan. Soal selidik yang menggambarkan pemboleh ubah kajian disediakan untuk tujuan tinjauan kajian terhadap MDA di peringkat kerajaan di Nigeria. Walau bagaimanapun, hanya 322 soal selidik berjaya dikumpulkan dan boleh digunakan untuk menguji 11 hipotesis langsung dan tidak langsung yang dirumuskan untuk mengkaji sorotan masalah kajian yang dinyatakan. Kajian ini didukung oleh teori institusi dan disokong dengan teori agensi. Analisis regresi linear dan regresi hierarki digunakan untuk menganalisis data. Hasil kajian menunjukkan, semua elemen pengurusan prestasi mempunyai hubungan positif yang signifikan dengan prestasi organisasi. Namun, hasil regresi hierarki menunjukkan audit prestasi menyederhanakan hubungan di antara laporan prestasi dengan prestasi organisasi. Di samping itu, tiada bukti penyederhanaan dijumpai pada elemen pengurusan prestasi yang lain. Secara khususnya, implikasi utama kajian ini telah menguji kekuatan audit prestasi sebagai penyederhanaan terhadap hubungan antara elemen pengurusan prestasi dan prestasi organisasi yang bukan merupakan amalan yang biasa dalam sorotan kaya semasa. Pada masa yang sama, kajian ini juga mencadangkan supaya sistem pengurusan prestasi diperkukuhkan secara menyeluruh dalam MDA kerajaan bagi memastikan keberkesanan pengurusan sumber awam. Oleh itu, 3Es (kecekapan, keberkesanan dan ekonomi) akan terjamin. Akhir sekali, batasan utama kajian ini adalah data yang diperoleh hanya diambil daripada MDA kerajaan negeri, maka adalah perlu untuk berhati-hati sebelum membuat sebarang anggapan umum di peringkat kerajaan yang lain di Nigeria. Oleh itu, kajian akan datang harus mengambil kira organisasi pada lain-lain peringkat.

Kata kunci: sektor awam, audit prestasi, pencapaian organisasi, Nigeria, elemen prestasi pengurusan

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LIST OF ABBREVIATIONS

| | |
|---------|--|
| 3Es | Effectiveness, Efficiency and Economy |
| AC | Accountability |
| ADB | African Development Bank |
| AMOS | Analysis of Moment Structures |
| ANOVA | Analysis of Variance |
| BPSR | Bureau of Public Service Reform |
| CSO | Civil Society Organizations |
| DFAGs | Director of Finance, Administration & General Services |
| EFA | Exploratory Factor Analysis |
| FRN | Federal Republic of Nigeria |
| GAO | General Accountability Office |
| GO | Goal Orientation |
| GPRA | Government Performance and Results Act |
| IMF | International Monetary Fund |
| INTOSAI | International Organization of Supreme Audit Institutions |
| IPSAS | International Public Sector Accounting Standards |
| MDAs | Ministries Departments and Agencies |
| MSPB | Merit System Protection Board |
| NPC | National Population Commission |
| NPM | New Public Management |
| OC | Organizational Culture |
| OECD | Organization for Economic Co-operation and Development |
| PA | Performance audit |
| PCA | Principal Component Analysis |
| PER | Organizational Performance |
| PLS-SEM | Partial Least Square-Structural Equation Modelling |
| PM | Performance Measurement |
| PMA | Performance Management Analysis |
| PPS | Proportionate Population Sample |
| PR | Performance Reporting |
| SAIs | Supreme Audit Institutions |
| SAP | Structural Adjustment Programme |
| SEM | Structural Equation Modelling |
| SFOs | Senior Finance Officers |
| SPSS | Statistical Package of Social Sciences |
| UK | United Kingdom |
| UN | United Nations |
| UNDP | United Nations Development Programme |
| US | United States |
| USAID | United States Agency for International Development |
| UUM | Universiti Utara Malaysia |
| VAT | Value Added Tax |
| PPP | Public Private Partnership |

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The improved public sector performance is a powerful trigger that builds robust public sector organizations and institutions; as well as strengthening the course of public service delivery; therefore, a country with a well-established and vigorous public sector, anchored around efficiency, effectiveness, economy and sustained quality of service delivery is on the right track of positive developmental trajectory (UNDP, 2014; World Bank, 2015).

Organizational performance of the public sector boils down to the everyday issues of effective financial management, efficient performance management procedures, sound administrative policies, effective civil service, accountability in the public service delivery, fair and equitable tax system. Thus, in summary, organizational performance in the public sector is anchored around efficiency, effectiveness and economy (3Es) (Otley, 2001; Mihaiu, Opreana & Cristescu, 2010). The concept of 3Es in the public sector and the quality of the service delivery have, for quite a long period of time, attracted the attention of the researchers, administrators, public policy moulders and international development agencies (Onalo, Lizam, & Kaseri, 2013; Otley, 2001; Owusu, 2012; World Bank, 2011).

Interestingly, it is observed that, performance management techniques if not fully deployed and maintained, then, the institutions in the public sector might be significantly constrained to perform effectively and efficiently (Arnaboldi, Lapsley & Steccolini, 2015; Abdullahi, 2011; Beugre & Offodile, 2001). Therefore, these institutions are likely to become weak in terms of organizational performance which invariably implies that the 3Es will be

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APPENDIX A: Government Performance and Effectiveness Indicators (1996-2016)

| Country | 1996 | 1998 | 2000 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|-------|-------|-------|-------|-------|-------|-------|
| Nigeria | 15.10 | 10.20 | 14.60 | 11.70 | 15.60 | 14.60 | 20.00 | 17.10 | 16.00 | 15.50 | 9.60 | 10.50 | 14.20 | 15.80 | 16.30 | 12.02 | 16.35 | 12.50 |

Source: World Bank, 2013; 2016.



APPENDIX B: Summary of some of the literatures consulted

| S/N | Author, Year, Title & Publication/ Journal | Objectives of the Study & the related variable | Methodology | | | Technique s of data analysis | Results | Comments/ Recommendation s |
|-----|--|--|--------------------|--|---------------------------|------------------------------------|--|---|
| | | | Research Design | Country/ Sample | Instrument | | | |
| 1 | Xianhai Meng & Micheal Minogue (2011) Title: Performance measurement models in facility management. Journal: Facilities, vol 29, no. 11/12 | Objectives: The purpose of the paper is to compare the major performance measurement models and investigate their application in the context of facility management. Variables: Effectiveness of the performance models (DV). KPIs, BSC, BEM (IVs). | Descriptive design | UK & Ireland. Sample: 300 respondents. | Questionnaire & Interview | Descriptive statistics | The review of the relevant literatures and the result of this study show that, in recent years various models have been developed to measure and improve the performance of organizations. | Further studies may be carried out by collecting much bigger data for empirical test, so that, the greater reliability will be obtained from the results. |
| 2 | Ruzita, J., Azhar Rudayanto & Abu Hasan, H. (2012). Title: Performance measurement practices of public sectors in Malaysia. Journal: | Objectives: (1) To examine the extent to which performance measurement is designed and linked to the strategy. (2) To examine of performance measures being used in a balanced manner | Exploratory design | Malaysia Sample: 77 respondents | Questionnaire | Descriptive statistics | (1)The design of the public sector performance measurement system in Malaysia is moderately well-developed. (2) There is overall lack of balanced indicators. Therefore, only few financial and non-financial | Future survey study should target the lower-level staff in the Malaysian public sector organizations, whom are ready to give out dispassionate view about the design and use of performance measurement in the Malaysian public sector. |

| | | | | | | | | |
|---|--|---|--------------------|---|---------------|--------------------------------------|---|--|
| | Journal of global strategic management. | in accordance to the balanced score card model. | | | | | indicators are involved. | |
| 3 | <p>Grafton, J., Lillis, A. M., & Widener, S. K. (2010).</p> <p>Title:</p> <p>The role of performance measurement and evaluation in building organizational capabilities and performance.</p> <p>Journal:</p> <p>Accounting, organization and society (ELSEVIER).</p> | <p>Objective: To build insight into the link between organizational control system and performance.</p> <p>Variables: Performance (DV), Use of performance information for feedforward control, use of performance information for feedback control, new capabilities, existing capabilities (IVs).</p> | Descriptive design | <p>Australia & United States.</p> <p>Sample: 183</p> | Questionnaire | Structural Equation Modelling (SEM). | The data collected for the study support a structural model in which the extent the decision facilitating measures are captured in evaluation mechanisms influence the use of those measures. Thus, providing evidence that contemporary performance measurement systems can influence the organizational performance outcomes. | Future research study should try to obtain the reliable data relating to the influence of information on decision making. This study does not also explore the process by which management control system would bring about further development of new strategic opportunities into sustainable competitive advantage. |
| 4 | <p>Verbeteen, F. H. M. & Spekle, R. F. (2015).</p> <p>Title:</p> <p>Management control, result-oriented culture and public sector</p> | <p>Objectives: To examine the validity of a specific branch of NPM i.e the part that is concerned with the design of management controls to support effectiveness and efficiency of public sector organizations.</p> | Descriptive design | <p>Netherlands</p> <p>Sample: 96.</p> | Questionnaire | Structural equation modeling (SEM) | The findings provide little support for the OECD-NPM working theory of management control and even suggest that, NPM consistent reforms may have a negative impact on public sector performance. | The result of this study should be interpreted with care, because the data came from the Dutch Municipalities only, therefore, the generalizability of the findings should be limited. Further study is required to assess |

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|---|---|--|--------------------|--|------------------------|--|--|---|
| | <p>performance: Empirical evidence on new public management.</p> <p>Journal: Organization studies (SAGE), 1-26.</p> | <p>Variables: Organizational performance (DV). Result-oriented culture, Performance measurement system, internal deregulation (IVs).</p> | | | | | | whether the results can be replicated in a broader public sector settings in other countries. |
| 5 | <p>Melkers, J. & Willoughby, K. (2005).</p> <p>Title: Models of performance measurement use in Local governments: Understanding budgeting, communication and lasting effects.</p> <p>Journal: Public administration review, volume 65, number 2. Pp. 180-190.</p> | <p>Objectives: To examine the perception of local administrators and budgeters about the performance measurement and its applicability to management and budgeting practices.</p> <p>Variables: Budget effects, Communication effects and Lasting effects (DV).</p> <p>Community characteristics, respondents' characteristics, organizational culture, performance measurement characteristics (IVs).</p> | Descriptive design | <p>USA</p> <p>Sample: 277 respondents</p> | Questionnaire (Survey) | Correlations and modeling of relationships i.e Regression model. | The research study confirms that, the implementation of the performance measurement supports improved communication within and across branches of government and adds value to budgeting decisions by providing relevant informations. | This research is important because it provides a national assessment of the perspectives of local government administrators and budgeters. Future studies should examine and explore the extent of stakeholders involvement and their satisfaction as well as examining the effectiveness of the systems to integrate stakeholders view in such a complete way. |

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| 6 | <p>James, O (2010).</p> <p>Title: Performance measures and democracy: Information effects on citizen in field and laboratory experiments</p> <p>Journal: Journal of public administration research and theory, volume 21, pp 399-418</p> | <p>Objectives: To find out whether published performance information of the local governments are important cues towards influencing stakeholders perception.</p> <p>Variables: Partisan support: Perceived performance, satisfaction, intention to vote (DVs).</p> <p>Good performance, relatively good performance, bad performance (IVs).</p> | Experimental design | England. | <p>Sample: Experiment group 100; Control group 100. Total 200.</p> | A field experiment and two (2) laboratory experiments. | One-tailed test and binary probit model | The analysis of the result of the experiment provides support for the hypotheses about information cues effects on citizens' perceived performance and satisfaction but not effect on intended voting for local governments' incumbents. | The publication of information about the relative performance of local governments matters towards stakeholders' shifting their views about performance. It also helps in influencing their satisfaction about the local government services. The future study should assess the impact of the performance information in different services contexts. |
| 7 | <p>Verbeteen, F. H. M. (2008)</p> <p>Title: Performance management practices in public sector organizations: Impact on performance</p> | <p>Objectives: The objective is to investigate whether performance management practices affect performance in the public sector organizations.</p> <p>Variables: Performance (DV). Clear and measurable goals, incentives (IVs). Decentralization,</p> | Descriptive design | Netherlands. | <p>Sample: 93 public sector organisations.</p> | Questionnaire (survey). | Partial least square regression analysis. | The findings of the study suggest that, a clear and measurable goal is positively associated with both qualitative and quantitative performance. The result also indicates a positive relationship between incentives and the quantity performance. The control variables are established to have | The subsequent studies should investigate the reason behind some public sector organizations having ambiguous goals that are hard to measure while others have simple, clear and measurable goals. This study was conducted in Netherlands, therefore it could be replicated elsewhere. |

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|---|---|--|--------------------|--|------------------------|-----------------------------|--|---|
| | Journal: Accounting, auditing & accountability, vol. 21, no. 3. Pp 427-454 | performance measurement system, size, sector (Control variables). | | | | | effects on the hypothesized relationship in many more ways than one. | |
| 8 | Otheitis, N. and Kunc, M. (2015) Title: Performance measurement adoption and business performance: An exploratory study in shipping industry. Journal: Management decision, vol 53, no 1. Pp 139-159. | Objective: To evaluate the adoption of performance measurement system (PMS) and its effect on performance Variables: Performance (DV). PM years of adoption, company's years of operations (IVs) | Descriptive design | 13 countries across Europe, Asia and America. Sample: 100 shipping companies | Questionnaire (Survey) | Descriptive statistics only | A number of shipping companies have adopted the concept of performance measurement system and few others have it in their policy plan. It is established that, those that adopted have achieved a relatively better performance. | The shipping industry is a complex industry with strong implication globally. Therefore, adoption of PMS and other innovative management practices that can improve efficiency is paramount. Further studies should include more in-depth research and longitudinal studies to evaluate factors driving adoption of PMS and its impact on general organizational performance. |
| 9 | Mimba, N. S. H., van Helden, G. J. & Tillema, s. (2013) Title: Use of performance information in Indonesian Local Governments under diverging | Objective: To increase the understanding of the role of performance information in Indonesian local government organizations. Variables: Performance | Case study | Indonesia Sample: Two (2) Local governments located in Bali province namely, Denpasar | Interviews | Nil | The broad spectrum of performance interests of the three (3) powerful stakeholders viz: Regent/majors, Local council and Central government implied the performance systems and clearly have implications on the performance | Future studies should investigate the public sector organizations in other countries particularly the entire system of performance measurement and accountability (managerial). The purpose of low institutional capacity in public sector |

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| | stakeholders pressure Journal: Public administration development, vol. 33. Pp 15-28 | information use (DV). Group of stakeholders: Regent/Majors } Local councils } IVs Central govt | | city and Brana regency | | | information use. Again overlapping interest of the stakeholders is larger than expected hence reinforced interest on performance information. | organizations in other less developed countries should also be an area of subsequent studies. |
| 10 | Zakaria, Z., Yacoob, Z., Noordin, N., Sawal, M.Z.H.M. & Zakaria, Z. (2011) Title: Key performance indicators (KPIs) in the public sector: A study in Malaysia. Journal: Asian journal of social science, vol. 7, no. 7. Pp 102-107. | Objectives: The study aims at the implementation of key performance indicators mainly in Malaysia in response with government circular 20. Variables: Adoption of KPIs (DV). Internal efficiency, customer satisfaction and resource control (IVs). | Explanatory study | Malaysia Sample: National registration department, Pulau, Pinang. | Semi-structured interview and observations | Nil | The findings reveals that, the use of key performance indicators has been successful in measuring individual and organizational performance. It provides an insight into the perception of managers on the relevance and usefulness of indicators. | Overall, the use of key performance indicators to measure organizational performance is needed not only in private sector but in public sector as well. Future studies should expand the frontier by investigating the possible link between KPIs and reward system |
| 11 | Spekle, R. F. and Verbeteen, F. H. M. (2014) Title: The use of performance measurement systems in the | Objectives: to provide a larger sampled quantitative evidence on the organizational factors that moderate the effectiveness of the use of performance | Descriptive design | Netherlands Sample: 101 organizations | Questionnaire (Survey). | Ordinary Least Square (OLS) regression. | The study provides that, there is positive association between contractibility and performance. It also indicates that, the current NPM approach to performance contracting as a means | The data of the study came exclusively from Dutch public sector organizations. It is not conceivable whether some of the results are affected by the context in which they were obtained. Therefore, |

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| | public sector: Effects on performance. Journal: Management accounting research, vol 25. Pp 131-146. | measurement in the public sector. Variables: Performance (DV). Incentive-oriented PMS use, exploratory PMS use (IVs). Contractibility (Moderator). | | | | | of improving public sector performance may not hold for a subset of public sector organizations. | additional study is necessary to bolster the findings of this study possibly in other countries. |
| 12 | Yang, K and Hsieh, J. Y. (2007) Title: Managerial effectiveness of government performance measurement: Testing a middle- range model. Journal: Public administration review, September/ October, 2007. Pp 861-879 | Objectives: The study aims to provide a middle-range theory of government performance measurement. Variables: Managerial effectiveness of performance measurement (DV). Stakeholder participation, organizational support, technical training, external political support (IVs). PM adoption (Mediator) | Descriptive design | Taiwan Sample: 1130 respondents | Survey using questionnaire | Partial least square (PLS) | Performance measurement studies have not paid enough attention to the mechanisms linking political environment and external stakeholder participation with performance measurement effectiveness. Therefore, overall, the model adds significant knowledge to the literature by testing a middle-range theory. | Caution needs to be taken in generalizing the results beyond the sample from Taipei, Taiwan. Although, the results confirms a model that is well-grounded in theory. Future studies may test the model with data collected from United States and other countries. |
| 13 | Tung, A., Baird, K.. & Schoch, H. P. (2011) | Objectives: The purpose of this paper is to examine the association between the use of multidimensional | Descriptive design | Australia. Sample: 455 senior | Mail survey | One-way ANOVA and the stepwise regression analysis. | The result shows that, organizations were more successful in achieving the performance related outcomes than the | Future studies may incorporate face to face interviews inorder to provide richer descriptions into the hypothesized |

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| | <p>Title: Factors influencing the effectiveness of performance measurement systems.</p> <p>Journal: International journal of operations and production management, volume 31, number 12. Pp 1287-1310.</p> | <p>performance measures and four (4) organizational factors with the effectiveness of performance measurement system (PMS).</p> <p>Variables: Effectiveness of performance measurement system (DV). Multidimensional PM, Organizational factors i.e. top management support, training employee, participation, link of performance to rewards (IVs).</p> | | financial officers. | | | <p>staff-related outcomes. This means that, PMS have mainly been used as a managerial tool to assist the organization in motivating performance and achieving goals.</p> | <p>associations. Future research should also collect data from multiple respondents across different management levels.</p> |
| 14 | <p>Agbo, S and Aruomoaghe, J. A. (2014)</p> <p>Title: Performance audit: A tool for fighting corruption in Nigeria's public sector administration.</p> | <p>Objectives:the purpose of the paper is to look at the performance audit as a tool of fighting corruption in Nigeria.</p> <p>Variables: Performance audit (DV). Corruption, financial performance, managerial performance (IVs).</p> | Descriptive design | <p>Edo state, Nigeria.</p> <p>Sample: 100 respondents</p> | Questionnaire (survey) | Pearson co-efficient correlation and two-tailed tests | <p>Performance audit seems to be a remedy for corruption because it creates an unfavorable environment for it to rapidly occur and closes loopholes for corruption to thrive. The result shows that, there is significant relationship between performance audit and the reduction of corruption in the</p> | <p>Future studies could be replicated in other states of the federation.</p> |

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| | Journal: International journal of management and sustainability, Volume 3, no. 6. Pp 374-383 | | | | | | public sector. Also there is significant relationship between performance audit and financial and managerial performance in the public sector | |
| 15 | Akinbuli, S. F. (2013) Title: An assessment of accountability in the public sector in Nigeria. Journal: Arabian journal of business and management review, volume 1, no. 3. Pp 1-11 | Objectives: To examine the duty of trust placed on the public officers in Nigeria. To examine the extent to which these officers render their stewardship to the citizenry. To examine the legal framework for the performance, policies and monitoring of public accountability in Nigeria. To review the extent of application of these policies viz: public expectation on the public accountability. | Descriptive design | Nigeria Sample: 130 respondents from the ministry of finance and ministry of justice | Survey (Questionnaire) | Chi-square | There are legal instruments that require public officers to account to the public while in office. The rate of adherence of these principles by the public officers is very low. The effect of this is that, public accountability in Nigeria has not significantly improved. | The government should consider the establishment of commission charged specifically with monitoring and strengthening public accountability |
| 16 | Ajibolade, S. O. and Akinniyi, O. K. (2013) Title: The influence of organizational culture and budgetary | Objectives: To investigate the influence of organizational culture and budgetary participation on propensity to create budgetary slack. | Descriptive design | Nigeria. Sample: 272 budget holders in 10 federal universities | Self administered questionnaire | ANOVA and mediation regression analysis | The majority (80%) of the universities studied exhibited a control culture in conformity with other studies findings that holds that, public sector organizations exhibit a traditional bureaucratic culture. | A study of the usefulness of the budgetary slack may be undertaken to see if organizations with flexible cultures and high budgetary slack show better performance indices than organizations with control organizational |

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| | <p>participation on propensity to create budgetary slack in public sector organizations.</p> <p>Journal: British journal of arts and social sciences, volume 13, no. 1. Pp 69-83.</p> | <p>Variables: Propensity to introduce budget slack (DV). Organizational culture (IV). Budget participation (Mediating variable).</p> | | | | | <p>The result also provided adequate support for the study's theoretical model.</p> | <p>culture with lower budgetary slack.</p> |
| 17 | <p>Porath, C. L. and Bateman, T. S. (2006)</p> <p>Title: Self regulation: from goal orientation to job performance</p> <p>Journal: Journal of applied psychology. Volume 91, no. 1. Pp 185-192.</p> | <p>Objectives: To investigate the effect of job performance of 3 forms of goal orientation and four (4) self regulation tactics.</p> <p>Variables: Performance (DV). Learning goal orientation, performance-prove goal orientation, performance avoid goal orientation (IVs). Feedback seeking, proactive behavior, emotional control, social competence (Mediators).</p> | <p>Descriptive design</p> | <p>Cross-country study conducted on the multinational computer outlets.</p> <p>Sample: 121 salesmen</p> | <p>Survey using e-mail.</p> | <p>Regression and correlation analysis</p> | <p>The findings reveal that, learning and performance goal orientation are positively related to job performance.</p> | <p>The study should be replicated in another settings to ascertain the veracity of the findings of this study. This is to establish whether the study findings might change.</p> |

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| 18 | <p>Porter, C. O. L. H. (2005)</p> <p>Title: Goal orientation: effect on back-up behavior, performance, efficacy and commitment in teams.</p> <p>Journal: Journal of applied psychology. Volume 90, no. 4. Pp 811-818.</p> | <p>Objectives: To examine the predictive validity of goal orientation in teams of both team process, team outcome and performance.</p> <p>Variables: Efficacy, task performance (DV). Learning orientation and performance orientation (IVs). Backing up behavior, commitment (mediator and moderator).</p> | Descriptive design and experimental design | <p>Texas, USA</p> <p>Sample: 300 respondents</p> | Laboratory experiment | Correlation and hierarchical regression analysis as well as Dynamic Decision Making Simulation (DDDS) | The findings reveal that or support the notion that, goal orientation can be used as a team composition variable that can predict team process and outcomes. All the hypothesized relationship are found to be positively correlated. | The future studies should capture goal orientation as a team-level collective construct. It was also recommended that, goal orientation can manifest itself at levels higher than the team. It is proposed that, an organization goal orientation might directly or indirectly influence behavior and outcomes at lower hierarchical levels. Larger samples is recommended in future studies. |
| 19 | <p>Carlos, P. J. and Sally, D. (2014)</p> <p>Title: the role of corporate culture, market orientation and organizational commitment in organizational performance</p> <p>Journal: Journal of management development,</p> | <p>Objectives: to propose a relationship between the research constructs.</p> <p>Variables: Organizational performance (DV). Organizational commitment, market orientation.</p> | Quantitative research design | <p>Portugal</p> <p>Sample: 250 institutions</p> | e-mail survey | Structural equation modeling (SEM) | The result indicates that, organizational culture have a significant impact on the organizational performance. | There is need for further studies between organizational culture and performance in the government institutions. |

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| | volume 33, no. 4. Pp 374-398. | | | | | | | |
| 20 | <p>Moynihan, D. P. and Pandey, S. K. (2010)</p> <p>Title: The big question for performance management: why do managers use performance information?</p> <p>Journal: Journal of public administration research and theory volule 20, no. 4. Pp 849-866</p> | <p>Objectives: the paper aims at examining the antecedents of self reported performance information use.</p> <p>Variables: Performance information use (DV). Leadership role, information availability, organizational culture, administrative flexibility (IVs). PSM</p> | Descriptive design | <p>USA</p> <p>Sample: 1,538 respondents i.e. senior managers, city managers and general managers.</p> | Survey (Questionnaire) | Descriptive statistics and correlation matrix. | The findings reveal that, efficient PSM is positively correlated with reported performance information use. The findings also contributes additional circumstantial evidence to the questions of whether efficient public sector management forsters higher performance. | The findings cannot be considered definitive but take one additional step towards a better understanding of why public employees use performance information. Further studies can profitably examine performance information use in different settings, testing a variety of variables using both quantitative and qualitative techniques. |
| 21 | <p>Ossege, C. (2012)</p> <p>Title: Accountability- Are we better off without it? An empirical study on the effects of accountability on public managers' work behavior.</p> <p>Journal: Public management review, volume</p> | <p>Objectives: To examine whether effects of accountability on work behavior are as paradoxical as assumed.</p> <p>Variables: Performance behavior (DV). Accountability (IV). Motivation (Moderator).</p> | Quasi-experimental design | <p>Netherlands.</p> <p>Sample: 73 public middle managers</p> | Factorial survey (Questionnaire) | Descriptive statistics, Ordinary least square multiple regression analysis, multiple moderated analyses. | All the four (4) models show significant direct effects of accountability on performance behavior i.e prosocial behavior. Again, the result shows the positive effects of both process and outcome accountability on public managers tendency towards behavior. | Given the thorough evaluations involved in PSB accountability mechanisms, stimulating this work behavior is assumed to contribute to an effective and legitimate public administration. Therefore, accountability is a double-edge sword. |

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| | 14, no. 5. Pp 585-607. | | | | | | | |
| 22 | <p>Kim, S. E and Lee, J. W. (2009)</p> <p>Title: Impact of competing accountability requirements on perceived work performance.</p> <p>Journal: Americal review of public administration (Sage publication). Pp 1-19.</p> | <p>Objectives: to identify different types of accountability requirement using quantitative data. To determine to what extent the competing pressures on accountability affects perceived performance.</p> <p>Variables: perceived work performance (DV). Hierarchical accountability, political accountability (IVs). Perceived work load, perceived job tension (mediators).</p> | Descriptive design | <p>USA</p> <p>Sample: 180 employees.</p> | Survey (Questionnaire) | Structural equation modeling (SEM) | The findings reveal that, accountability is truly a multi-dimensional construct that places competing competing weight of pressures on the employees work related performance. Therefore, accountability might or might not inhibit organizational performance. | Future studies should expand the variables to be considered in assessing the accountability dynamics in the public sector and not profit making organizations. Again, the impact of accountability on general organizational performance should be investigated. |
| 23 | <p>Pandey, P. (2014)</p> <p>Title: Organizational culture: Root for prosperity.</p> <p>Journal: Management insights, volume 10, n0. 1. Pp 74-80.</p> | <p>Objectives: To trace the path of how organizational culture builds an organization and how it reflrcts image of the organization. To know the relationship between organizational culture and performance. To know the relevance of organizational cultural change in organizational success.</p> | Descriptive design | Cross-country study. | Secondary sources of data | Nil | It is found that, organizational culture is the soul of the organization and control, its purpose of existence, its direction and activities. | Incremental change in organizational culture is a positive sign of successful organizations. Really, the study of organizational culture gives solutions to most of the organizational problems and on the other hand, it can be used as a strategic tool. |

| | | Variables: organizational culture (DV). change, performance (IVs) | | | | | | |
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| S/ N | Author | Title | Country | Industry/ Sector | Method/ Theory | Major Findings | Future Research | Year |
| 24 | Nurkholis Muslim Har Sani Mohamad & Suhaiza Ismail | The effect of regulation and goal orientation on performance measurement utilization: Evidence from Indonesian Local governments. | Indonesia | Public sector | Quantitative survey using purposive sampling. | The study found that, PM utilization in Indonesian local governments is regulatory driven. PM regulation is a determinant of PM implementation through the mediating effect of goal orientation and PM adoption. | The study should be replicated in other developing countries. However, in-depth case analysis is recommended to provide deeper insight. | 2014 |
| 25 | Maria Anna Mucciarone & John Neilson. | Performance reporting in the Malaysian government. | Malaysia | Public sector | Survey & Interview | The overall study indicates that, Malaysian Federal and State SFOs still have some work to do in improving the use of performance indicators in their government departments. | Future research should pay attention on other likely factors e.g culture, salary and management commitment. | 2011 |
| 26 | Taylor Jeannette. | Performance measurement in Australia and Hong Kong government departments. | Australia and Hong Kong | Public sector | Survey. Analysis: Correlation analysis. | Generally, the findings suggest that, many participating departments appears to have some sense of how to develop and implement useful performance measures, often working from their organizational missions, | Further research can examine and compare the views of various groups- top managers, middle managers, line managers, low level employees and citizens groups on their participation and support for | 2006 |

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| | | Journal: <i>Public performance and management review</i> vol. 29, no. 3 | | | | goals and objectives. However, in some areas significant difference exist between the two countries. | performance measurement system. | |
| 27 | Zahirul Hoque and Carol Adams. | The rise and use of balanced scorecard measures in Australian government departments. Journal: <i>Financial accountability and management</i> vol 27, no. 3 | Australia | Public sector | Survey Analysis: Regression analysis | Result indicates that, the most common balanced scorecard measures adopted were measures for output and process efficiency. | Future research can extend this study by examining how overseas governments measure performance. | 2011 |
| 28 | Taylor Jeannette. | Factors influencing the use of performance information for decision making in Australian state agencies. | Australia | Public sector | Survey, empirical | All the variables except stakeholder support are found to be significantly related to the use of PIs for decision making. | The research should be replicated in other countries. | 2011 |
| 29 | Otrusanova, M and Pastuszkova, E. | Concept of 3Es and public administration performance. Journal: <i>International journal of system</i> | Czech Republic | Public sector | Conceptual. | Achieving 3Es means increasing performance of institution. | | 2012 |

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| | | <i>application, engineering and development</i> , vol 2, no. 6, 171-178. | | | | | | |
| 30 | Andrea-Iona coste and Andriana Tiran Tudor | Service performance- Between measurement and information in the public sector | Romania | Public sector | Conceptual. | The paper argues that, service performance in the public sector is an essential attribute. Therefore establishing performance measurement indicators in public sector organizations help to measure quality of service. | Future research should focus on the practical application of the performance measurement in the public sector organizations. | 2013 |
| 31 | Nazirah Aziz, Wee Shu Hui & Radiah Othman | The use of performance measurement system (PMS) in transforming public sector organization. | Malaysia | Public sector | Conceptual paper | The issues of effective performance measurement in the public sector organizations have frequently been addressed by politicians, academicians and public sector managers at large. However, the improvement is still unsatisfactory. | There is need to address to underlying reason for unsatisfactory improvement in the areas of performance in public sector. Therefore, the readiness to change attitude be inculcated. | 2012 |
| 32 | Bakar, N. B., Saleh, Z. & Mohamad, M. H. S. | Enhancing Malaysian public sector transparency and accountability Journal: <i>European journal of economics, finance &</i> | Malaysia | Public sector | Conceptual paper | A comprehensive and properly executed performance measurement system which is adequately disclose to the stakeholders and other related interested parties may help to increase the level of competitiveness in the public sector. | It is noted that, making and sustaining change in the public sector will not be smooth sailing due to number of factors. | 2011 |

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| | | <i>administrative science.</i> | | | | | | |
| 33 | Nömm, K. & Randma-Liiv, T. | Performance measurement and performance information in new democracies. | Estonia | Public sector | Qualitative exploratory study | The study confirms the findings of the previous studies, in that, it highlights contradictory aspects of concept of performance measurement and the challenges inherent in the corresponding implementation process. | The problem related to the performance measurement is not limited to only European countries. | 2012 |
| 34 | Pollanen, R. M. | Annual performance reporting as accountability mechanism in Local government | Canada | Public sector | Exploratory | Using evidence from two (2) Canadian provinces, the study demonstrates that laws and regulations regarding performance reporting can vary significantly. In spite of modest progress towards implementing the professional non-financial performance reporting requirements, financial performance still constitutes major focus. | Future studies will be beneficial if they follow up on the implementation progress in Ontario and British Columbia as well as other provinces. | 2014 |
| 35 | Arnaboldi, M., Lapsley, I. & Steccolini, I. (2015) | Performance management in the public sector: the ultimate challenge | Cross-countries general review | Public sector | Conceptual review using complexity theory | There is a clear need for effective performance management systems in the public services. The NPM modernizers see this as a way of providing public services more efficiently. | This paper has elaborated upon the potential of complexity theory to be mobilized by researchers within public service management. | 2015 |
| 36 | Abdulrahim A. Al Athmay | Performance auditing and public sector management in | Brunei | Public sector | Conceptual review, personal experience | The main thrust of auditing is still on financial and procedural compliance. The | The era of NPM has brought some significant changes in the | 2008 |

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| | | Brunei Darussalam | | | and interviews | performance auditing is still at infancy level in Brunei. | meaning of public sector accountability | |
| 37 | Marcuccio, M. and Steccolini, I. | Patterns of voluntary extended performance reporting in Italian Local authorities | Italy | Public sector | Content analysis. Theories: Legitimacy theory and Contingency theory | From the empirical analysis, an extremely differentiated picture emerges. A common model of extended performance reporting (EPR) does not commonly exists across all local authorities; nevertheless EPR represent a significant effort by local authorities in communicating performance to external stakeholders with specific reference to the results achieved in social and economic development. | Further studies should observe the future evolution of patterns of EPR and enrich analysis by interviewing managers or groups of stakeholders so as to take into consideration other disclosure means or compare practices emerging in different countries. | 2009 |
| 38 | Neely, A. | The evolution of performance measurement research: Development in the last decade and a research agenda for next. | Cross-country analysis | Public and private sector | Content analysis and citation/co-citation analysis | The paper argues that, scholars working in the field of performance measurement agreed about the key research questions despite the fact that, they come from different disciplinary background. | The study is limited to the work that deals directly with performance measurement. It excludes related research such as literatures on management control and performance management. Future studies could be extended to include these literatures. | 2005 |
| 39 | Goh, S. C. | Making performance measurement systems more effective in public sector organizations. | Cross-country analysis | Public sector | Conceptual review | It is argued that, public sector organizations need to pay attention to three (3) important factors that can play an important influencing role in making performance measurement | Future studies may investigate the interplay of these factors with more convincing empirical evidence. | 2012 |

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| | | | | | | system more effective for them. | | |
| 40 | Arthur, A., Rydland, L.T. and Amundsen, K | The user perspective in performance auditing- A case study of Norway | Norway | Public sector | Case study | The role of supreme audit institutions is to identify obstacles to good public performance and to communicate the findings to the parliament on regular basis. The SAIs seeks to present audit evidence and well-founded conclusions that may contribute to the improvement in public services. | The role of supreme audit institutions (SAIs) in different countries is a likely research gap for future researchers. | 2011 |



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APPENDIX C: Schedule of Responses

| Year | Month | Week | Number of Questionnaires Distributed | Number of Questionnaires Received |
|--------------|----------|----------------------|--------------------------------------|-----------------------------------|
| 2016 | February | 3 rd Week | 9 | 1 |
| | | 4 th Week | 14 | 7 |
| 2016 | March | 1 st Week | 22 | 6 |
| | | 2 nd Week | 36 | 20 |
| | | 3 rd week | 18 | 15 |
| | | 4 th Week | 30 | 33 |
| 2016 | April | 1 st week | 40 | 29 |
| | | 2 nd week | 36 | 17 |
| | | 3 rd week | 57 | 24 |
| | | 4 th week | 25 | 22 |
| 2016 | May | 1 st week | 69 | 14 |
| | | 2 nd week | 28 | 26 |
| | | 3 rd week | 55 | 49 |
| | | 4 th week | 61 | 11 |
| 2016 | June | 1 st week | 33 | 19 |
| | | 2 nd week | 18 | 12 |
| | | 3 rd week | - | 10 |
| | | 4 th week | - | 13 |
| TOTAL | | | <u>551</u> | <u>328</u> |



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Dear Sir/Madam,

APPENDIX D: Research Questionnaire

I am a PhD student at University Utara Malaysia, and currently undertaking a research study on “Performance management antecedents and public sector organizational performance: The effect of performance audit in Nigeria”.

Please, kindly complete this questionnaire as accurately as possible. The whole exercise should not take more than 20 minutes of your time. Please note that, your cooperation, participation and response is highly appreciated. There is no right or wrong answer to the questions. Be assured that, all information provided will be treated with utmost confidentiality and it will be used purely for academic purposes.

Thank you

Yours Sincerely

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SECTION A: DEMOGRAPHIC INFORMATION (Please tick (✓) in the appropriate box)

1. Organization

- ❖ Ministry ☐
- ❖ Department ☐
- ❖ Agency ☐

2. Geo-political zone

- ❖ North-West ☐
- ❖ North-East ☐
- ❖ North-Central ☐
- ❖ South-West ☐
- ❖ South-East ☐
- ❖ South-South ☐

3. Your current administrative position

- ❖ Director ☐
- ❖ Deputy Director ☐
- ❖ Assistant Director ☐
- ❖ Others ☐

4. Number of Years in current position

- ❖ Less than 2 years ☐
- ❖ 2-5 years ☐
- ❖ Above 5 years ☐

5. Age

- ❖ Less than 35 years ☐
- ❖ 35-40 years ☐
- ❖ 41-45 years ☐
- ❖ Above 45 years ☐

6. Gender

- ❖ Male ☐
- ❖ Female ☐

SECTION B

Please indicate as honestly as objectively as possible the extent to which you align with each of the following question using the scales below.

PUBLIC SECTOR ORGNIZATIONAL PERFORMANCE

1-Far below average, 2-Below average, 3-Average, 4-Above average and 5-Far above average.

| | | | | | | |
|----|---|---|---|---|---|---|
| 1. | How would you quantify the organizational performance of your ministry or parastatal in terms of services rendered or projects executed to the citizens? | 1 | 2 | 3 | 4 | 5 |
| 2. | How would you assess the organizational performance of your ministry or parastatal with regards to the quality of the services rendered or projects executed to the citizens? | 1 | 2 | 3 | 4 | 5 |
| 3. | What is the extent of innovations of new policies, programs and projects by your ministry or parastatal in order to boost the organizational performance? | 1 | 2 | 3 | 4 | 5 |
| 4. | What is the extent of the reputation of work excellence in your ministry or parastatal in improving organizational performance? | 1 | 2 | 3 | 4 | 5 |
| 5. | How would you score your ministry or parastatal in terms of the attainment of goals or targets set to it for the achievement of optimal organizational performance? | 1 | 2 | 3 | 4 | 5 |
| 6. | How efficient is your ministry or parastatal in discharging its mandate and boosting its organizational performance? | 1 | 2 | 3 | 4 | 5 |
| 7. | How effective is your ministry or parastatal in discharging its mandate and boosting its organizational performance? | 1 | 2 | 3 | 4 | 5 |
| 8. | How economical and resourceful is your ministry or parastatal in achieving its organizational performance? | 1 | 2 | 3 | 4 | 5 |
| 9. | How high is the morale of the staff of your ministry or parastatal in boosting its organizational performance? | 1 | 2 | 3 | 4 | 5 |

GOAL ORIENTATION

1-To a little or no extent, 2-To some extent, 3-Neutral, 4-To a greater extent and 5-To a very greater extent.

| | | | | | | |
|----|--|---|---|---|---|---|
| 10 | To what extent does your organization formulate a clear mission statement? | 1 | 2 | 3 | 4 | 5 |
| 11 | To what extent does the mission statement of your organization reflect the broad mission of the state? | 1 | 2 | 3 | 4 | 5 |
| 12 | To what extent does your programs, activities, policies and projects focused on achieving your organization's mission? | 1 | 2 | 3 | 4 | 5 |
| 13 | To what extent does your mission statement are translated into the stated goals of your organization? | 1 | 2 | 3 | 4 | 5 |
| 14 | To what extent does the stated goals of your organization are translated into the main concern of your employees to achieve? | 1 | 2 | 3 | 4 | 5 |
| 15 | How measurable are the stated goals and objectives of your organization? | 1 | 2 | 3 | 4 | 5 |

PERFORMANCE MEASUREMENT

1-To a little or no extent, 2-To some extent, 3-Neutral, 4-To a greater extent, and 5-To a very greater extent.

| | | | | | | |
|----|---|---|---|---|---|---|
| 16 | To what extent does your organization use performance measurement in long term planning? | 1 | 2 | 3 | 4 | 5 |
| 17 | To which extent does your organization use performance measurement in budget formulation? | 1 | 2 | 3 | 4 | 5 |
| 18 | To which extent does your organization use performance measurement to achieve organizational goals? | 1 | 2 | 3 | 4 | 5 |

| | | | | | | |
|----|---|---|---|---|---|---|
| 19 | To which extent does your organization use performance measurement to fulfil social contract with the citizens? | 1 | 2 | 3 | 4 | 5 |
| 20 | To which extent does your organization use performance measurement to manage activity or program? | 1 | 2 | 3 | 4 | 5 |
| 21 | To what extent does your organization utilize performance measurement to measure program performance? | 1 | 2 | 3 | 4 | 5 |
| 22 | How often does your organization use performance measurement to satisfy legislative requirements (law, ordinance, policy, etc)? | 1 | 2 | 3 | 4 | 5 |
| 23 | To what extent does your organization use performance measurement to satisfy community expectations? | 1 | 2 | 3 | 4 | 5 |
| 24 | To what extent does your organization use performance measurement to satisfy professional associations and labour unions? | 1 | 2 | 3 | 4 | 5 |
| 25 | To what extent does your organization use performance measurement to punish or reward staff? | 1 | 2 | 3 | 4 | 5 |
| 26 | To what extent does your organization take actions based on the results or outcomes of its activities? | 1 | 2 | 3 | 4 | 5 |
| 27 | To what extent does your organization use performance measurement to copy or learn from other organizations? | 1 | 2 | 3 | 4 | 5 |

PERFORMANCE REPORTING

1-To a little or no extent, 2-To some extent, 3-Neutral, 4-To a greater extent, and 5-To a very greater extent.

| | | | | | | |
|----|--|---|---|---|---|---|
| 28 | To what extent does your organization regularly uses performance information to make decisions? | 1 | 2 | 3 | 4 | 5 |
| 29 | To what extent does your organization use performance information to think of new approaches for doing old things? | 1 | 2 | 3 | 4 | 5 |

| | | | | | | |
|----|--|---|---|---|---|---|
| 30 | To what extent does your organization been using performance information to set priorities? | 1 | 2 | 3 | 4 | 5 |
| 31 | To what extent does your organization use performance information to identify problems that need attention? | 1 | 2 | 3 | 4 | 5 |
| 32 | To what extent does your organization been using performance information to communicate program successes to stakeholders? | 1 | 2 | 3 | 4 | 5 |
| 33 | To what extent does your organization use performance information to advocate for resources to support program needs? | 1 | 2 | 3 | 4 | 5 |
| 34 | To what extent does your organization use performance information to explain the value of the program to the public? | 1 | 2 | 3 | 4 | 5 |

ACCOUNTABILITY

From 1-Never, 2-Rarely, 3-Sometimes, 4-Rather often, 5-All the time.

| | | | | | | |
|----|---|---|---|---|---|---|
| 35 | How often does your organization observe accountability in increasing work productivity? | 1 | 2 | 3 | 4 | 5 |
| 36 | How often does your organization strictly follow management direction on accountability? | 1 | 2 | 3 | 4 | 5 |
| 37 | How often does your organization strictly follow administrative procedures and rules in achieving accountability? | 1 | 2 | 3 | 4 | 5 |
| 38 | How often do employees in your organization assist one another in maintaining strong accountability? | 1 | 2 | 3 | 4 | 5 |
| 39 | How regular do staff in your organization are required to dedicate religiously to the mission of the organization in terms of accountability? | 1 | 2 | 3 | 4 | 5 |
| 40 | How regular do staff in your organization are required to observe the organizations' ethics and policy in providing services to the public with strong sense of accountability? | 1 | 2 | 3 | 4 | 5 |

| | | | | | | |
|----|---|---|---|---|---|---|
| 41 | How often does your organization demands staff to observe professional ethical conduct of accountability? | 1 | 2 | 3 | 4 | 5 |
| 42 | How often does your organization request staff members to demonstrate high degree of accountability in improving the quality of services and organizational best practices? | 1 | 2 | 3 | 4 | 5 |
| 43 | How often do you assess your organization in fulfilling the accountability obligation in response to the public performance expectation? | 1 | 2 | 3 | 4 | 5 |
| 44 | How often does your organization observe accountability relationship in working with the public in shaping policies? | 1 | 2 | 3 | 4 | 5 |
| 45 | How often does your organization observe accountability relationship in working with advocacy groups in shaping policies? | 1 | 2 | 3 | 4 | 5 |
| 46 | How often does your organization observe accountability relationship in working with other organizations in shaping policies? | 1 | 2 | 3 | 4 | 5 |
| 47 | How often does your organization observe accountability relationship in maintaining good relationship with the general public through media? | 1 | 2 | 3 | 4 | 5 |

ORGANIZATIONAL CULTURE

1-To a little or no extent, 2-To some extent, 3- Neutral, 4-To a greater extent, 5-To a very great extent.

| | | | | | | |
|----|--|---|---|---|---|---|
| 48 | To what extent does the opinion of employees count in your organization? | 1 | 2 | 3 | 4 | 5 |
| 49 | To what extent does the spirit of co-operation and team work exist in your organization? | 1 | 2 | 3 | 4 | 5 |
| 50 | To what extent does your organization promotes high standard of integrity? | 1 | 2 | 3 | 4 | 5 |

| | | | | | | |
|----|--|---|---|---|---|---|
| 51 | To what extent does your organization promotes concern for the public interest among the employees? | 1 | 2 | 3 | 4 | 5 |
| 52 | To what extent does your organization protect employees against arbitrary personnel action? | 1 | 2 | 3 | 4 | 5 |
| 53 | To what extent does your organization protect employees against personal favoritism? | 1 | 2 | 3 | 4 | 5 |
| 54 | To what extent does your organization protects employees against coercion for partisan political activities? | 1 | 2 | 3 | 4 | 5 |
| 55 | To what extent does your organization protects employees against reprisal for whistleblowing? | 1 | 2 | 3 | 4 | 5 |

PERFORMANCE AUDIT

1-To a little or no extent, 2-To some extent, 3- Neutral, 4-To a greater extent, 5-To a very great extent.

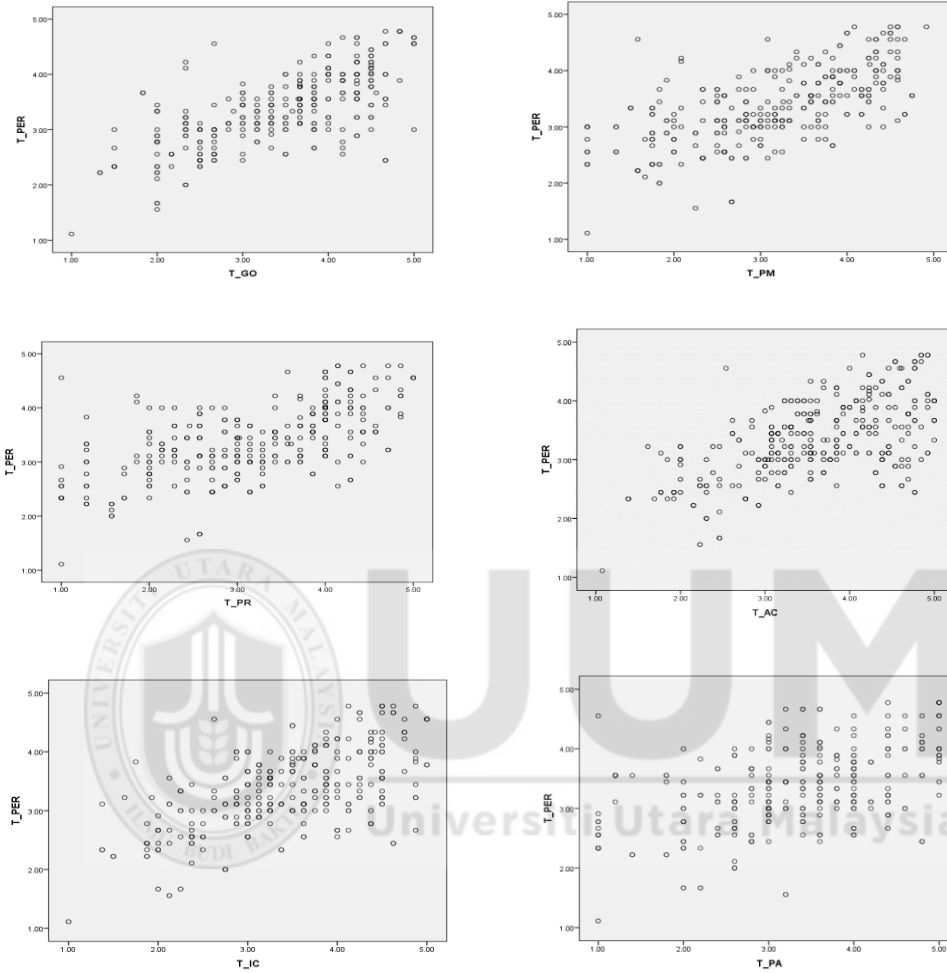
| | | | | | | |
|----|--|---|---|---|---|---|
| 56 | To what extent does performance audit relating to efficiency is conducted in your organization? | 1 | 2 | 3 | 4 | 5 |
| 57 | To what extent does performance audit relating to effectiveness is conducted in your organization? | 1 | 2 | 3 | 4 | 5 |
| 58 | To what extent does performance audit relating to economy is conducted in your organization? | 1 | 2 | 3 | 4 | 5 |
| 59 | To what extent does supreme audit institutions ask users opinion about the conduct of performance audit? | 1 | 2 | 3 | 4 | 5 |
| 60 | To what extent does supreme audit institutions make recommendations to policy makers after the conduct of performance audit? | 1 | 2 | 3 | 4 | 5 |

Thank you for participating.



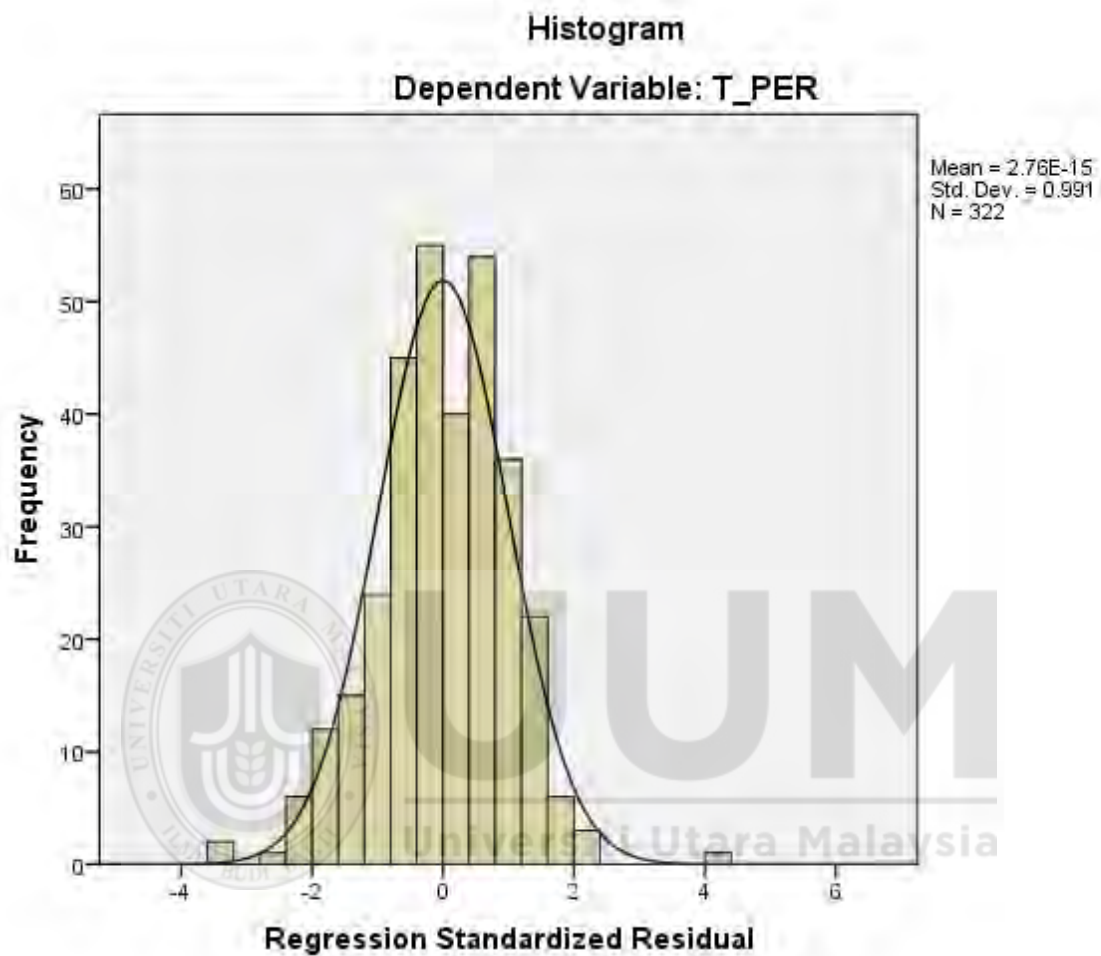
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APPENDIX E: Test of Linearity (Scatterplots)



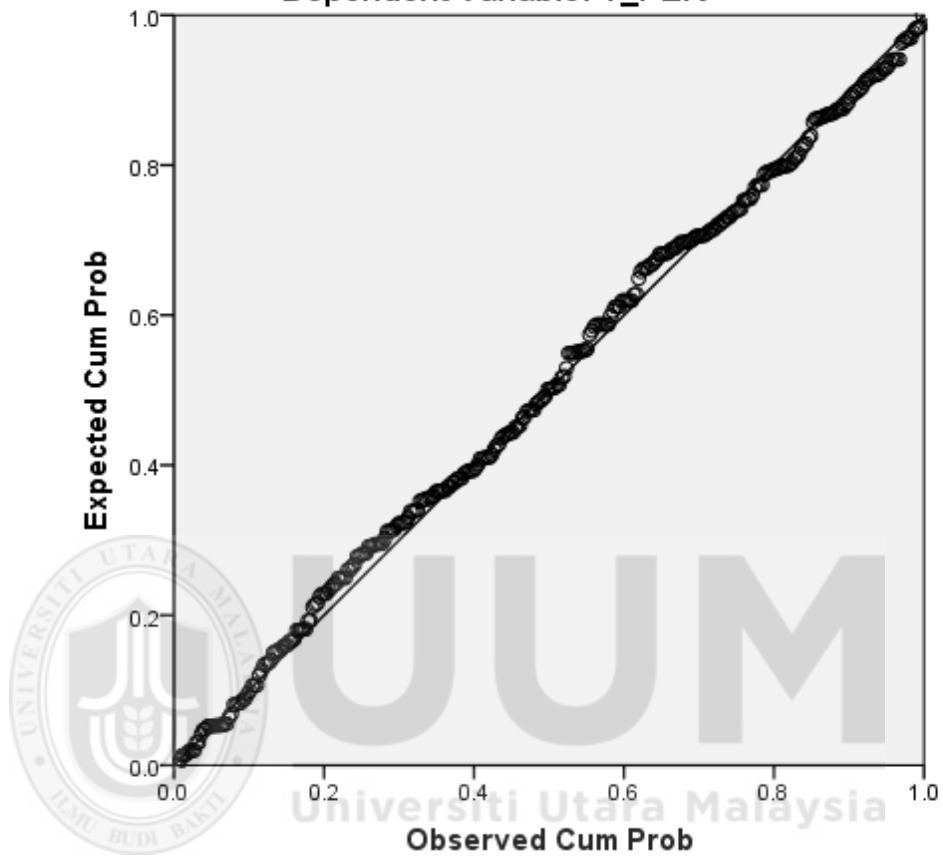
Scatterplots of the Study Variables

APPENDIX F: Homoscedasticity



Normal P-P Plot of Regression Standardized Residual

Dependent Variable: T_PER



APPENDIX G: SPSS Output for Common Method Variance Test

| Component | Total Variance Explained | | | | | | | | |
|-----------|--------------------------|---------------|--------------|-------------------------------------|---------------|--------------|-----------------------------------|---------------|--------------|
| | Initial Eigenvalues | | | Extraction Sums of Squared Loadings | | | Rotation Sums of Squared Loadings | | |
| | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % |
| 1 | 26.943 | 44.904 | 44.904 | 26.943 | 44.904 | 44.904 | 12.240 | 20.399 | 20.399 |
| 2 | 4.118 | 6.864 | 51.768 | 4.118 | 6.864 | 51.768 | 8.958 | 14.930 | 35.329 |
| 3 | 2.972 | 4.954 | 56.722 | 2.972 | 4.954 | 56.722 | 5.346 | 8.911 | 44.240 |
| 4 | 2.287 | 3.811 | 60.533 | 2.287 | 3.811 | 60.533 | 3.877 | 6.462 | 50.702 |
| 5 | 1.534 | 2.557 | 63.091 | 1.534 | 2.557 | 63.091 | 3.505 | 5.841 | 56.543 |
| 6 | 1.372 | 2.287 | 65.378 | 1.372 | 2.287 | 65.378 | 3.423 | 5.706 | 62.249 |
| 7 | 1.269 | 2.115 | 67.493 | 1.269 | 2.115 | 67.493 | 2.804 | 4.674 | 66.923 |
| 8 | 1.136 | 1.894 | 69.387 | 1.136 | 1.894 | 69.387 | 1.319 | 2.199 | 69.122 |
| 9 | 1.041 | 1.735 | 71.122 | 1.041 | 1.735 | 71.122 | 1.200 | 2.000 | 71.122 |
| 10 | .960 | 1.600 | 72.722 | | | | | | |
| 11 | .907 | 1.512 | 74.234 | | | | | | |
| 12 | .790 | 1.317 | 75.551 | | | | | | |
| 13 | .769 | 1.282 | 76.832 | | | | | | |
| 14 | .736 | 1.226 | 78.058 | | | | | | |
| 15 | .671 | 1.118 | 79.177 | | | | | | |
| 16 | .639 | 1.065 | 80.242 | | | | | | |
| 17 | .612 | 1.021 | 81.262 | | | | | | |
| 18 | .592 | .987 | 82.249 | | | | | | |
| 19 | .577 | .961 | 83.211 | | | | | | |
| 20 | .524 | .874 | 84.085 | | | | | | |
| 21 | .505 | .841 | 84.926 | | | | | | |

| | | | | | | | | |
|----|------|------|--------|--|--|--|--|--|
| 22 | .482 | .803 | 85.729 | | | | | |
| 23 | .453 | .755 | 86.484 | | | | | |
| 24 | .440 | .734 | 87.218 | | | | | |
| 25 | .415 | .692 | 87.909 | | | | | |
| 26 | .405 | .675 | 88.584 | | | | | |
| 27 | .381 | .636 | 89.220 | | | | | |
| 28 | .360 | .600 | 89.820 | | | | | |
| 29 | .347 | .579 | 90.399 | | | | | |
| 30 | .328 | .547 | 90.946 | | | | | |
| 31 | .317 | .528 | 91.474 | | | | | |
| 32 | .307 | .511 | 91.985 | | | | | |
| 33 | .286 | .477 | 92.462 | | | | | |
| 34 | .283 | .471 | 92.933 | | | | | |
| 35 | .271 | .451 | 93.384 | | | | | |
| 36 | .267 | .444 | 93.828 | | | | | |
| 37 | .260 | .434 | 94.262 | | | | | |
| 38 | .248 | .414 | 94.676 | | | | | |
| 39 | .236 | .393 | 95.068 | | | | | |
| 40 | .226 | .377 | 95.445 | | | | | |
| 41 | .211 | .351 | 95.796 | | | | | |
| 42 | .195 | .326 | 96.122 | | | | | |
| 43 | .190 | .317 | 96.439 | | | | | |
| 44 | .185 | .308 | 96.747 | | | | | |
| 45 | .172 | .287 | 97.034 | | | | | |
| 46 | .169 | .281 | 97.315 | | | | | |
| 47 | .160 | .266 | 97.581 | | | | | |
| 48 | .154 | .257 | 97.838 | | | | | |

| | | | | | | | | |
|----|------|------|---------|--|--|--|--|--|
| 49 | .147 | .246 | 98.084 | | | | | |
| 50 | .139 | .232 | 98.316 | | | | | |
| 51 | .137 | .228 | 98.544 | | | | | |
| 52 | .123 | .205 | 98.749 | | | | | |
| 53 | .121 | .202 | 98.951 | | | | | |
| 54 | .108 | .181 | 99.132 | | | | | |
| 55 | .106 | .176 | 99.308 | | | | | |
| 56 | .096 | .160 | 99.468 | | | | | |
| 57 | .093 | .155 | 99.623 | | | | | |
| 58 | .083 | .138 | 99.761 | | | | | |
| 59 | .077 | .128 | 99.889 | | | | | |
| 60 | .067 | .111 | 100.000 | | | | | |

Extraction Method: Principal Component Analysis.



APPENDIX H: Correlation Test

| | | Correlations | | | | | | |
|-------|---------------------|--------------|--------|--------|--------|--------|--------|--------|
| | | T_PER | T_GO | T_PM | T_PR | T_AC | T_IC | T_PA |
| T_PER | Pearson Correlation | 1 | .698** | .650** | .598** | .579** | .618** | .476** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 322 | 322 | 322 | 322 | 322 | 322 | 322 |
| T_GO | Pearson Correlation | .698** | 1 | .742** | .734** | .556** | .644** | .502** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 322 | 322 | 322 | 322 | 322 | 322 | 322 |
| T_PM | Pearson Correlation | .650** | .742** | 1 | .871** | .560** | .705** | .596** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 322 | 322 | 322 | 322 | 322 | 322 | 322 |
| T_PR | Pearson Correlation | .598** | .734** | .871** | 1 | .600** | .697** | .619** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 322 | 322 | 322 | 322 | 322 | 322 | 322 |
| T_AC | Pearson Correlation | .579** | .556** | .560** | .600** | 1 | .663** | .543** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 322 | 322 | 322 | 322 | 322 | 322 | 322 |
| T_IC | Pearson Correlation | .618** | .644** | .705** | .697** | .663** | 1 | .694** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 322 | 322 | 322 | 322 | 322 | 322 | 322 |
| T_PA | Pearson Correlation | .476** | .502** | .596** | .619** | .543** | .694** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 322 | 322 | 322 | 322 | 322 | 322 | 322 |

** . Correlation is significant at the 0.01 level (2-tailed).

APPENDIX I: Hierarchical Regression

| Variables Entered/Removed ^a | | | |
|--|--|-------------------|--------|
| Model | Variables Entered | Variables Removed | Method |
| 1 | T_IC, T_GO, T_AC, TPPM1, T_PR ^b | . | Enter |
| 2 | TAPA7 ^b | . | Enter |
| 3 | iICTP, iPRTP, iACTP, iGOTP, iPMTP ^b | . | Enter |

a. Dependent Variable: TPPER1

b. All requested variables entered.

Model Summary^d

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|---------------|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change | |
| 1 | .725 ^a | .525 | .518 | .48166 | .525 | 69.928 | 5 | 316 | .000 | 1.813 |
| 2 | .728 ^b | .530 | .522 | .47977 | .005 | 3.491 | 1 | 315 | .063 | |
| 3 | .736 ^c | .542 | .526 | .47752 | .012 | 1.595 | 5 | 310 | .161 | |

a. Predictors: (Constant), T_IC, T_GO, T_AC, TPPM1, T_PR

b. Predictors: (Constant), T_IC, T_GO, T_AC, TPPM1, T_PR, TAPA7

c. Predictors: (Constant), T_IC, T_GO, T_AC, TPPM1, T_PR, TAPA7, iICTP, iPRTP, iACTP, iGOTP, iPMTP

d. Dependent Variable: TPPER1



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Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | 95.0% Confidence Interval for B | | Correlations | | | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|---------------------------------|-------------|--------------|---------|-------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Lower Bound | Upper Bound | Zero-order | Partial | Part | Tolerance | VIF |
| 1 | (Constant) | 1.133 | .130 | | 8.686 | .000 | .876 | 1.390 | | | | | |
| | T_GO | .345 | .049 | .439 | 7.099 | .000 | .250 | .441 | .679 | .371 | .275 | .392 | 2.548 |
| | TPPM1 | .167 | .060 | .229 | 2.809 | .005 | .050 | .285 | .613 | .156 | .109 | .226 | 4.430 |
| | T_PR | -.105 | .057 | -.150 | -1.839 | .067 | -.217 | .007 | .564 | -.103 | -.071 | .226 | 4.431 |
| | T_AC | .154 | .043 | .193 | 3.573 | .000 | .069 | .239 | .551 | .197 | .138 | .516 | 1.937 |
| | T_IC | .093 | .051 | .113 | 1.808 | .072 | -.008 | .194 | .579 | .101 | .070 | .386 | 2.589 |
| 2 | (Constant) | .855 | .198 | | 4.324 | .000 | .466 | 1.243 | | | | | |
| | T_GO | .348 | .048 | .443 | 7.187 | .000 | .253 | .444 | .679 | .375 | .277 | .392 | 2.551 |
| | TPPM1 | .171 | .059 | .234 | 2.873 | .004 | .054 | .287 | .613 | .160 | .111 | .226 | 4.433 |
| | T_PR | -.111 | .057 | -.159 | -1.952 | .052 | -.223 | .001 | .564 | -.109 | -.075 | .225 | 4.445 |
| | T_AC | .156 | .043 | .195 | 3.633 | .000 | .072 | .241 | .551 | .201 | .140 | .516 | 1.938 |
| | T_IC | .097 | .051 | .118 | 1.894 | .059 | -.004 | .197 | .579 | .106 | .073 | .386 | 2.593 |
| 3 | TAPA7 | .092 | .049 | .073 | 1.869 | .063 | -.005 | .190 | .007 | .105 | .072 | .988 | 1.012 |
| | (Constant) | .870 | .200 | | 4.343 | .000 | .476 | 1.265 | | | | | |
| | T_GO | .354 | .049 | .450 | 7.274 | .000 | .258 | .450 | .679 | .382 | .280 | .385 | 2.594 |
| | TPPM1 | .149 | .060 | .204 | 2.498 | .013 | .032 | .267 | .613 | .140 | .096 | .220 | 4.538 |
| | T_PR | -.094 | .057 | -.135 | -1.644 | .101 | -.207 | .019 | .564 | -.093 | -.063 | .218 | 4.578 |

| | | | | | | | | | | | | |
|-------|-------|------|-------|--------|------|-------|-------|-------|-------|-------|------|-------|
| T_AC | .142 | .044 | .177 | 3.245 | .001 | .056 | .228 | .551 | .181 | .125 | .498 | 2.009 |
| T_IC | .104 | .051 | .127 | 2.031 | .043 | .003 | .205 | .579 | .115 | .078 | .378 | 2.642 |
| TAPA7 | .095 | .050 | .075 | 1.910 | .057 | -.003 | .193 | .007 | .108 | .073 | .967 | 1.034 |
| iGOTP | .043 | .098 | .031 | .444 | .657 | -.149 | .235 | -.089 | .025 | .017 | .312 | 3.205 |
| iPMTP | .054 | .115 | .039 | .473 | .637 | -.172 | .281 | -.078 | .027 | .018 | .215 | 4.651 |
| iPRTP | -.213 | .107 | -.163 | -1.991 | .047 | -.423 | -.003 | -.097 | -.112 | -.077 | .221 | 4.523 |
| iACTP | -.099 | .084 | -.065 | -1.180 | .239 | -.265 | .066 | -.170 | -.067 | -.045 | .485 | 2.064 |
| iICTP | .114 | .096 | .078 | 1.181 | .238 | -.076 | .304 | -.061 | .067 | .045 | .341 | 2.929 |

a. Dependent Variable: TPPER1



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ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1 | Regression | 81.114 | 5 | 16.223 | 69.928 | .000 ^b |
| | Residual | 73.310 | 316 | .232 | | |
| | Total | 154.424 | 321 | | | |
| 2 | Regression | 81.918 | 6 | 13.653 | 59.315 | .000 ^c |
| | Residual | 72.507 | 315 | .230 | | |
| | Total | 154.424 | 321 | | | |
| 3 | Regression | 83.737 | 11 | 7.612 | 33.384 | .000 ^d |
| | Residual | 70.688 | 310 | .228 | | |
| | Total | 154.424 | 321 | | | |

a. Dependent Variable: TPPER1

b. Predictors: (Constant), T_IC, T_GO, T_AC, TPPM1, T_PR

c. Predictors: (Constant), T_IC, T_GO, T_AC, TPPM1, T_PR, TAPA7

d. Predictors: (Constant), T_IC, T_GO, T_AC, TPPM1, T_PR, TAPA7, iICTP, iPRTP, iACTP, iGOTP, iPMTP